PATENT Docket No.: 049677-0189

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Customer Number: 20277 In re Application of

Confirmation Number: 2348 Hirokazu KUGAI, et al.

Application No.: 10/587,893

: Group Art Unit: 4162

Filed: July 28, 2006

Examiner: Colin W. Slifka

For: SOFT MAGNETIC MATERIAL AND DUST CORE

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following Amendment and Remarks are submitted in response to the Office Action dated May 29, 2008. Please amend the above-identified application as follows.